App. F IX-4

1927.

File No. 205-27

Previous References
gne 110 - 22 N5 415 — (gne)
4 110 - 22 4 316
u 81 - 20 4 41, 627

Serial Nos. 1 - 9

Later References

General and Revenue Secretariat.

Serial Nos.

Part B for Ayas

SUBJECT

proposal to exempt the timber yard at Ayas from payment of municipal tax

9 To, The Chief Conservator of forests No L 14387 dt. 16 ? 28

States that the exemption cannot be given

Leave of municipal ceases on [illegible] deposits 2

24-76-27
25/7

G.R.S. III—8]

Routine Notes.

[i.e., not intended for permanent record.]

The forest-Pts- Mgr is requested to forward to file here the exemptions granted to various municipal Notes

Jno. To forward to file.
8/8.

From the Comptroller
No. 1779-26
Dr 17-8-27

Requests that timber deposits may be exempted from municipal taxes

W.C.
29

A draft to the C.F. calling for the information as to Rules for appl.

Chas
12 9 27

Grant
28-8-27

S(J)

To. Comm of Forests
No 5 620 9 165 27

Requests from benchmark trees no of Block & Nos or other authority under which Sandal Notes are exempted from payment of Rail taxes

bcp
Chas
28/8

S 7.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

S.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Levy of municipal cesses on Forest timber depots 2

App F III—2]

General and Revenue Secretariat. File No. 76 of 1927

Serial No 3

Forest Department
No. 1779-26 dt 25-10-27

Refers to the q.o dt 29.4.24 exempting Sandal Notes from & at the same time levying municipal taxes on timber depots

1 subject to the Sandal Notes are only "Stock depots" not Sale depots, they are exempt under the terms of the q.o 29-4-1924

2 The question is whether that q.o. may be amended exempting timber depots also from mt assessment.

3 This has to be considered in the R.S-q Por.

Mr [illegible] Secretary
5-11-27

5 Vaysdy
12/11/27

(by R.S.q Por)

10/12

11/4

21725
12-11-29

Note—Contin sheet

WD 0324—SFB—60,000—6-1-27

1955

App F III—2

General and Revenue Secretariat.

File No 2 of 1927

Serial No

The proposal of the Conservator of Forests as to the effect that exemption may be given to the several taxes levied by the city municipality on the major wood based building on the analogy of exemption granted to the Sandal Motis

C

If approved the opinion of the City Municipality in the matter would be called for

Draft submitted for orders

10 Word record seems to be for insertion in the Forest Department Section 59 proviso c(a)(1) seems to come in the way of waiving the tax but the ground urged is "little service" on which opinion of medical may perhaps be called

16/5/57

NOTE—Contin. sheet

W.D. Gaol—3125—40,000—11-5-27

App F III—2]

General and Revenue Secretariat. File No 76 of 1927

Serial No

1 The Govt Cl. will be consulted

17/4

1st Chief

All Commercial Depts Govt Mines Forest Dte, Electrical Engr and Central of Factories No case is made out for the modification of Q O dated 29/4/21 If approved, conservator will be informed accordingly

Secd Member 19/11

3 Third Member

Second Member.

OFFICE OF THE THIRD MEMBER OF COUNCIL 21 NOV 1927 No. 4641

GOVT OF INDIA CLERICAL 22 NOV 1927 No. 2827

4 We may obtain details for the total of Rs 322 I want to know what taxes, and at what rate, are levied Is it possible to ascertain the British Indian practice in this regard? The Govt Dept is not Commercial Dept in the ordinary sense of that term. The Woodyard is used only as the Stacking place for disposal of timber grown in Govt Forests. There is no question of profit.

A

B

B at 2

Ans Pursuant to C M on the actual (orders) I believe that it is about time for the next post

Note—Govt. shall in Mr B to deals with the Executive Engr. Govt

23/11/27

General and Revenue Secretariat

File No 28 of 192

Serial No	
	To Draft Submitted in regard to A
	Ch 24/11
	17 Issue
	MW 24/11
1	L 3037 d 26/11/27 The President, etc of Mysore Calls for certain information required at A
2	Letter no R 674 d 15th Dec 1927 from the President etc of Mysore forwarding a copy of the statement of the rental taken levied on the waste land for the year 1926-27 and stating that it is vacant lands tax
	18 Submitted with reference to (A) in the * notes
	19 As regards (B) an extract from the Mysore Survey Organisation Book is sent up regarding the liability of the Crown to pay taxes
Flag W	20/12/27 MW 29/12
	20 Chief
	21 Submitted to II Member with reference to his minute dated 23/11/27

NOTE—Contn sheet.

$724.

App F III—2]

General and Revenue Secretariat. File No 20 of 192 7

Serial No.

Reference is invited to Section 59 proviso (a) of the Municipal Regulation Act as to whether, no tax, other than a special sanitary cess or water rate can be levied, without the express consent of Govt, on any building or part of a building belonging to Govt and used solely for public purposes and not used or intended to be used for commercial purposes or purposes of profit. Under this proviso, municipal taxes are being paid by Govt on Bara Imam attached to Taluk Treasuries — an extreme instance of the interpretation of the term 'commercial purposes'.

2. In the present case, the building is more or less a rest house for Forest officials and as such maybe exempted.

3. But the bulk of the tax claimed is on account of vacant site tax, with professional water rate. No exemption in favour of Govt are recognised in respect of these two items.

W Hemley

Dtd 30/12 [illegible] 34

GENERAL & R SECRETARIAT RECORD BRANCH
JAN 1928
3556

NOTE—Contin. sheet

WD 6211—GPE—60,000—21-5-27

2872

General and Revenue Secretariat. File No 248 of 1927

Serial No

95 There are one or two points about which exact information may be obtained

1 It is stated that there are buildings on this site What are the uses to which these buildings are put? Is any one of them or any part of one of them used as Rest House by Fores. Officers? Information on this point may be obtained from the Chief Conservator

2 The statement sent by the Municipality shows that the assessment is in respect of two items one is called 'woodyard vacant land,' and the other,' woodyard bungalow' The whole area forms the woodyard with some buildings It is necessary to ascertain why it has been split up into two items and separately assessed We may obtain information on this point by writing to the Municipality The question of assessment may be considered after these particulars are obtained

Mem 4/1/28

96 Bridge Mem 4/1

Mem 4/1

97 The draft is to be OK 5/1/28 6/1/28 28 Doone Mem 7/1

Note—Contn. sheet

WD 6424—GPL—60,000—24-5-27

General and Revenue Secretariat

File No 207 of 1927

Serial No	
3	L 4029 d 13/11/28 Memo re el Bijnor Enquires why they are exempted taxes
4	L 4030 d 13/11/28 Memo Conservator of forests Enquires to what use the three buildings are put to
5	Encs P W D Memo Letter no R 984 d 10th March 1928 from the President Mal council Bijnor forwarding a copy of letter no 983 d 10/3/28 to the Conservator of forests demanding the payment of bill for Rs 503-3-1 being the amount due of taxes on the buildings which are under the control of Forest Deptt for 26-27 and 27-28 29 The Conservator of forests requested for exemption from Mal Octroi taxes on ~~Govt buildings~~

NOTE—Contn. sheet.

WD 6281—GPB—60,000—24-5-27

General and Revenue Secretariat. File No 28 of 1927

Serial No

the wood-yard building in Mysore & the letter of 17 & 27 Orders are pending on the matter for want of information required by the 2nd member in para 2 of the noted 3rd para 2 of the P W D is submitted with reference to the 2nd information required by the member

31 If approved, the information called for from the Conservator will be awaited

Ch 31 The leasing of two coffee estates on the large area with bungalow thereon seems to be of doubtful legality

32 Move with a Memorandum of the Hon Resident to our memo asking for information on the encroachments made which 2 lacs are required & ask for a reply

33 Draft submitted

34 Done

L 5998 of 28/3/28
The Resident
Cable for a reply to our office letter of 13/3/28

NOTE—Contn sheet

(2)

5028A

App F III–2]

General and Revenue Secretariat. File No 206 of 1927

Serial No	
7	Letter no 1078 dt 5 4 28 from the President and Members stating that during the revision of assessment in the year 1925 the Bungalow was taxed and the next vacant land by laying by the side of the Bungalow has had already been taxed
	3) Reply from the Conservator is not yet received (re para 2 (a)) 2) The President reports that the bill for 1925–26 was paid by the Dept without any objection
Ch 11/4	3) A Secretaire of Double Bench Magistrate
	Letter no D 1779-27 dt 12 4 28 from the Chief Conservator of forests forwarding a copy of the Madras Bt forest officers letter and requesting

Conservator 28/4/28

NOTE—Contin. sheet

WD 6314—6PB—30,000—21-8-27

General and Revenue Secretariat. File No 2 of 1927

Serial No.

early orders re the exemption of payment of road taxes

38 Submitted with reference to 2nd member's order in para 25 of the notes

PWD

39 1) The main building is required and to be occupied by the Depot, office and Exhibition Rungs The out-house is used for wood-yard stores etc and when any rooms are vacant the building affords temporary shelter to any forest officer who finds it difficult to get accommodation when he goes on duty

M+N

40 2) The President, Mysore reports that the wood yard has been separately assessed as vacant land and Bungalow in view of the fact that only a small portion of the vast vacant land is occupied

NOTE—Contn sheet

5125 12

App F III—2]

General and Revenue Secretariat. File No. 234 of 1927

Serial No.

by the Bungalow and during the revision of assessment in the year 1925, the Bungalow was taxed and the vast vacant land lying by the side of the Bungalow had already been taxed 41 Sec 59 of the mul Regulation regulates the taxes which may be levied imposed by mul Councils and according to sub sec 1(2) of that section the mul Council of Mysore have perhaps taxed the building and the vacant land separately Ch. 16/4 46. 42 instructed with reference to para 21 & 43 Chelmsford

21 18/4

44 Recent Member

MM 20/4

CHIEF SECRETARY'S 19 APR. 1928

6129

Note—Contn sheet

WD 6211—GPB—60,000—21-5-27

General and Revenue Secretariat. Mun[l] File No 208 of 1927

Serial No.

45 There are one or two points on which it is necessary to obtain the opinions of other departments This is a case of a plot of land on which there are some buildings belonging to the Forest Department It seems to me that the whole thing forms one property for purposes of municipal assessment if such assessment is payable at all I want to know if the Municipality is in order in making two independant levies, one on the building, and, another on the vacant plot of land The opinion of the Local Boards Branch is requested

46 Under Proviso to Section 59 (b), a municipality cannot tax a government building which is used solely for public purposes and which is not used or intended to be used for residential purposes or for purposes of profit There can be no question about the utilisation of these buildings for public purposes The Chief Conservator states that they are not used for residential purposes I do not think any question of profit at all arises in this connection as what is stacked is only timber which is the produce of Government forests What is grown in the forests is the property of Government and it is sold for what it

NOTE—Contn. sheet

General and Revenue Secretariat. File No 208 of 1927

Serial No

it can fetch and there is no question or calculation of profit in the transaction If a timber tree is removed from a forest, it should be so much of the property of Government and its disposal cannot be said to bring in any profit In view of the circumstances of the case, whether the Municipality can levy any tax in respect of the building, or the vacant land belonging to the forest under the said proviso, is a point on which the opinions of both the Local Boards and the Law Departments are requested

23/4/25

NOTE—Contin sheet

5120d

App. F III—3]

General and Revenue Secretariat.

M. File No. 208 of 1927.

Serial No. 4

Submitted.

4 8 With reference to the first point raised by the Member in para 45, kind attention is invited to Sub Section 1 (2) of Section 59 of the Municipal Regulation which states that "in respect of land not occupied by buildings and not appurtenant to any building or attached there to for use therewith as a garden or pleasure ground or pasturage of animals kept for private use" tax may be imposed. In this case the point for consideration is whether the land on which tax is levied is appurtenant to the building existing thereon The First Member considers that the building with the land forms one property The land has to be considered as appurtenant to the building and hence no separate tax may not be leviable for the land.

4 9 As regards the Second point raised by the Member in para 46 of the notes, it may be pointed out that the Electrical stores in Bangalore was permitted to be taxed by the Bangalore City Municipal Council in 1923 But the difference between the present question and the stores of the Electrical Department is that the latter is a commercial concern.

5 0 The Law Department may be consulted in the matter as directed.

Flag A

22/6

5¹ Chetwynd

2nd 28/6.

1st To Legal Remembrancer with draft

2nd 29/6

CHIEF SECRETARIAT 23 JUN 1928

Note—Contin. Sheet.

WD 8726—GWB—3,000—12-27

OPINION.

The question referred to me is whether the Woodyard Building at Mysore and the vacant site attached to it are liable to Municipal Taxation

Under Section 59 proviso (a) Cl.(1) of the Municipal Regulation no tax other than a special sanitary cess or water rate can be levied on any building or part of any building belonging to Government and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit.

If therefore a Government building is used or intended to be used for purposes of residence or profit, then it is liable to be taxed under the Municipal Regulation.

In this case, it is seen from the report of the District Forest Officer, Mysore that the main portion of the Woodyard building is occupied by the Depot, office and exhibition things The out house is used for woodyard stores, &c., and also as a rest house for officers of the Forest Department It seen from Government Order No R 11960-74-M1 81-20-8 dated 29th April 1921 that timber depots are mainly kept for purposes of sale and they have not been consequently exempted from Municipal taxes From the correspondence it is not clear for what purposes the Depot is used in the woodyard buildings If it is only for stocking such as Samual Kotis and not for sale, then the building would be exempt, otherwise not.

As regards the vacant land, the Municipal

17

Municipality cannot levy a tax on it only if it is appurtenant to the building or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use Since in this case the vacant land is not used for any of the purposes above mentioned, I do not see how the Municipality is debarred from taking it separately under the Municipal Regulation If the vacant land is however separately assessed to land revenue and paying such revenue to Government, then as per ruling in Srikantia v Government of Mysore (6 Mys L J 295) the Municipality will have no right to impose any tax on it

Legal Remembrancer
10-7-'28

App F III—2]

General and Revenue Secretariat. File No. 208 of 1927.

Serial No.

14 JUL 1928 No. 326

CHIEF SECRETARY'S 12 JUL 1928

By my opinion in Board Letter dated 10/7 Chief Secretary with Compliments

Sd/ First Member

✓ Second Member

The vacant ground is required for stacking timber As I have already stated, what is grown in the forests is the property of Government and it is sold for what it can fetch and I do not think there is any question of profit in the transaction at all If there is any profit, one should like to know what it is and how it can be calculated ~~The fact really is that timber removed from forests is in every respect the property of Government and it must also be necessarily disposed of~~ The case is not one of profit but of revenue from a public domain If lands are sold in a Taluk Office, it would be equally reasonable to contend that the local municipality has a right to levy ~~municipal~~ rates on the Taluk Office building The Legal Remembrancer relies upon the G O of 29th April 1921 and holds that the lands are liable to municipal taxes as they are used as a depot for sale of timber I am not sure if the view

Form—Comb. Sheet.

tam

5123

App 'F' III—2]

General and Revenue Secretariat. | M1 File No 208 of 1927

Serial No.

taken in this G O is correct I do not think the distinction drawn in this order between Sandal Kotis and Timber Depots is correct, or that because timber is sold in a forest depot, the depot is liable to mupicipal taxes Timber depots of the Forest Department cannot, I think, be considered as buildings used for purposes of profit and I do not think it is right to tax them on the ground that sales are held there ~~As I have already stated,~~ Government timber must be sold somewhere and they are naturally sold in depots opened at places where there is demand for timber I would invite in this connection attention to page 209 of the Bombay District Municipal Manual where the object of the corresponding provision in the British Indian Act is explained It is stated under the head 'purposes of profit' that "the object of this provision was that if the State should acquire railways, they should not be excluded from municipal taxes, railways being used almost exclusively for profit " I do not think the Forest Department can be brought under the same category as State Railways

OFFICE OF THE SECOND MEMBER OF COUNCIL
20 JULY 1928
No. 647

Note—Contd sheet 57 (Second Mr)

General and Revenue Secretariat. | File No. 105 of 192

Serial No.

5] As the law stands it seems to me that the view of the legal Remembrancer is correct & that the recent decision of the Woodyard is quite legal.

6] I am unable to agree with the Hon'ble members interpretation of the words "for purpose of profit" of selling things for the price they will fetch & not sale for profit, & sales can never be for profit if a yard sells less produce than same reasoning can apply

7] I also see no reason for distinguishing Sandal Kotis from timber yards Sandal is certainly stored in the Kotis for purpose of profit, & the Kotis should also be taxed in my opinion

CSS 27/7/28

8] Subject to the Secretary through Hon'ble Member ✓ 27/7

I am not convinced of the correctness of the opposite view but I do not wish to press the point which is not very important The chief Conservator may be informed that the exemption from "sale" put by Government suggested by him can not be allowed. I do not think it necessary to amend the Rules and revise the discussion contained in it

29 4 1921.

5120 21

App F III—2]

General and Revenue Secretariat. | File No. 28 F of 192

Serial No.

Draft submitted

CK 1/8 Sept

Chief Secretary 4 AUG 1928

Issue Nov 1/d

d 1438 dt 15-8

The Chief Commissioner of Forests Industries that the exemption asked for cannot be granted

B

[illegible]

Tel: Address
"FORESTCOM"

9552

OFFICE OF THE CONSERVATOR OF FORESTS
IN MYSORE,
Dated Bangalore, 12/8 1927

No. D 1779-26

8 251.

H-76-27-1

FROM

B. V RAMAIENGAR, Esq., B.A.,
Conservator of Forests in Mysore.

To

R. Ranga Rao, Esquire, B A , B L ,
General Secretary to the Government of
Mysore, Bangalore

Sir,

I have the honour to state that the several taxes levied by the City Municipality, Mysore, on the Mysore Wood Yard building for the year 1925-26 works up to Rs 322/- I am of opin on that this rate of assessment on the building is prohibitive considering the little servi that is rendered to this part of the town by the Municipal Council and I request you to be so good as to kindly obtain the necessary sanction of Government to exempt payment of Municipal taxes on the analogy of exemption granted to the sandal Kothes

I have the honour to be,
Sir,
Your most obedient servant,
B V Ramaiengar
Conservator of Forests

10/17-8-27

The L S.G Branch may perhaps file
Concurred in the matter
24-8-27

APP 5 [VI. cl.]

SUBJECT ....

....

... .

Section Ad.
File No. 76-27
Serial No. 2

Diary No. of letter replied to .... ..

No. 8 620

General and Revenue Secretariat
( )
the 192

To

... The Commissioner of Income-tax
in Mysore

Date of issue 14-9-27

Signed by .....

Sir,

With reference to your letter No D 1771-26 & 17 & 27 recommending exemption of the Mysore wood yard built at Mysore from payment of municipal taxes on the analogy of exemption granted to the Sandal Kothi, I am directed to request you to intimate the exact date of the G O or other authority under which the Sandal Kothi are exempted from the payment of municipal taxes

I have &c

List of enclosures .. ..

Copied by .....

Examined by .. ..

over

for Secretary to Government

W1: 0562 -GPB—31,000—17-8-25

Tel.: Address
"FORESTOOM

OFFICE OF THE CONSERVATOR OF FORESTS
IN MYSORE,

No. S 1779-26
one

Dated Bangalore, 22/10/1927
S 649.

H-76-27-3

FROM

B V RAMAIENGAR, Esq, B.A,
Conservator of Forests in Mysore.

To

R Ranga Rao, Esquire, B A, B L,
General Secretary to the Government
of Mysore, Bangalore

With reference to your letter No S 620/Ft 76-27-2 dated the 14th September 1927 calling for the authority under which Sandal Kotles are exempted from payment of Municipal taxes, I have the honour to enclose a copy of the Government Order No R 11960-74/31 31-20-8 dated 29th April 1931, in which it has been directed that Municipal taxes be levied on the Timber Depots but not on the Sandalwood Kotles. I request you to kindly obtain the necessary sanction of Government regarding the exemption of payment of municipal taxes referred to in my letter No 1799 dated 17th August 1927 and communicate to me early

I have the honour to be,
Sir,
Your most obedient servant,

BV Ramaiengar

Conservator of Forests

IG/27-10-27

27/10

25

Proceedings of the Government of His Highness

the Maharaja of Mysore

*****

Read again -

Government Order No R 1696-809/M1 20-1 dated 2nd August C directing that the Sandalwood Oil and Other Government Factories and the Electric Power and Transformer Houses of the Electric Department which are being worked on a quasi commercial basis should pay taxes to the Municipalities concerned

2 Letter No C 989/LB 20-21 dated 22nd January 1921 from the Deputy Commissioner Shimoga District soliciting instructions as to whether the Sandal Kothes and the Timber Depots of the Forest Department located within the limits of a Municipality are liable to payment of Municipal taxes

3 Correspondence ending with letter No 500 dated 21st February 1921 from the Conservator of Forests opining that the Sandal Kothes and Timber depots are not liable to payment of Municipal taxes

*****

Order No 11960-74/M1 81-20-8 dated 29th April 1921

Government observe that a differentiation has to be made between Sandal Kothes and Timber Depots The former are now only Depots for stocking and not so much for sale while the latter are mainly kept for purposes of sale Government therefore direct that Municipal taxes be levied on the Timber Depots but not on the Sandalwood Depots so long as the latter are used mainly for purposes of stocking wood the property of Government

Sd /B Ramaswamaiya,
Secy to Govt Rev Dept

******

Copy

Conservator of Forests

TG/27-10-27

26

APP F VI. Cl.]

SUBJECT

Section Mil
File No. 208-27
Serial No. 1

Diary No. of letter replied to

No. D1779/Encre

General and Revenue Secretariat
( )
the 192

To The President
Chamarajendra Mysore

Date of issue 26/11/27

Signed by

Sir,

I am directed to forward herewith a copy of letter no D1779 dt 17/8/1927 from the Conservator of forests in the matter of certain taxes levied by the Mysore Govt on the Mysore wood yard building for the year 1926-26 amounting to Rs 322/- and to enquire

over

Last of enclosures

Copied by

Examined by

WD 0.62 -GPB—31,000—17-8-25

26/11/27

that
~~[illegible]~~ details in respect of
for the amount of
Rs 5227-1 claimed and ~~[illegible]~~ as the amount
~~[illegible]~~ taken ~~[illegible]~~
from the
~~[illegible]~~ leased land (whether it is
~~[illegible]~~ vacant plots for the purpose
I have etc

Ch 24/4/46 for Collector Eg to Govt

No R. 674
Enc. Encl 1

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL, MYSORE
Dated - 15th December 1927

DNO 2872 d 55
20/12

From

C. S. KUPPUSWAMIENGAR, Esq.,
President, City Municipal Council,
MYSORE

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore

H 208-27 — 2

Sir,

With reference to your letter No.L 3037/M1 208-27-1 dated 26th ultimo, forwarding copy of letter from the Conservator of Forests, in the matter of certain taxes levied by this Municipality on the Mysore Woodyard building for the year 1925-26, I have the honour to forward herewith, a copy of the statement of the Municipal taxes levied on the Woodyard for the year 1925-26 and to state that it is vacant site tax that is claimed for the most part.

I have the honour to be,
Sir,
Your most obedient servant,

President

PVR.

Madras City Municipality

Statement showing the taxes due on the Government Report Buildings and Lands for the year 1926-26

Sl.No.	Name of Building	Door No	Name of Street	Ward	Block	Half Yearly Tax for 1926-26			Remarks
						Rs.	A.	P.	
1.	Chamraj	2290	Woodyard vacant land.	107	18	0	0	4	
2	Do.	2291	Do Bungalow.	107	18	0	0	4	
						800	0	0	
						800	0	0	

Total Rs. 800 0 0

Rupees Eight hundred only

Executive Officer.

APP F VI. cl.]

SUBJECT

30

Section WL
File No. 205-27
Serial No. 3

Diary No of letter replied to

No. L4029

To

To The President
of Mysore

General and Revenue Secretariat
( )
the 192

Sir

Date of issue. 13-1-28

I am directed to invite reference to your letter no R 6744 of 15th Dec 1927 in the matter of levy of certain taxes on the Mysore wood-yard building for the year 1925-26 and to enquire why the wood-yard ~~land~~ area has been split up into items ~~assessing as~~ 'wood-yard ~~bungalow~~ vacant land' and 'wood-yard bungalow' over and separately

Signed by.

List of enclosures.

Copied by.

Examined by

WD 01265—GPB—31,000—24-12-25

assessed

I have ch

to Govt

47021

37

APP F L el.]

UBJ .OT

Section WL 5-27

File No.

Serial No. 12

Diary No. of letter replied to

No. L/K030

General and Revenue Secretariat

( )

the 192

To

The Conservator of forests

Sir

Date of issue. 13-1-28

Signed by. Medak V. Iyengar

I am directed to acknowledge reference to your letter no 1779-26 of 17th August 1927 regarding the levy of several taxes by the City Municipality Mysore on the Mysore wood-yard building for the year 1925-26 and to enquire to what use the other buildings which are on this wood-yard site are put up

List of enclosures

Copied by..

Examined by

over

17

33

and if any of them or
any part of them is used
as rest houses by Forest
officers

Change etc
for grazing fees to Govt

Ch 5/1/28 5/1/28

47021
13-3-28

No 993
Enc.

4309/0

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL, MYSORE.

Dated 9th/10 March 1928

764

FROM

C S Kuppuswamiengar, Esq
President City Municipal Council
MYSORE.

GB
13/3/28

To

The Deputy Conservator of Forests,
Mysore Division,
Mysore.

The Ins. to the Bldg. for Khan sent at
GB 13/3/28

Mc 208-27-25

Sir,

I have the honour to forward, herewith, a bill in duplicate for Rs.503-5-1 being the amount of taxes due on the buildings under (C) Bye-ur control for the years 1926-27 and 1927-28 and to request that you will arrange the payment of the sums at an early date

In this connection, I may state for your information that the wood yard has been separately assessed as vacant land and Bungalow in view of the fact that only a very small portion of the vast vacant land is occupied by the bungalow.

I have the honour to be,
Sir,
Your most obedient servant,
(Signed) C S Kuppuswamiengar
for President.

No R 984

Copy of the above is forwarded with compliments to the Chief Secretary to the Government of Mysore, Bangalore, with reference to his letter No.L.4029/M1 205-27-3 dated 13-1-28

for President

PVR

25

APPROVED

SUBJECT.....

Diary No. of letter replied to.....

Section W
File No. 28 27
Serial No. 6

No. L 5998

General and Revenue Secretariat

( )

the 192

To The President and Council Mysore

Sir,

In reference to your letter no R 904 of 10th March 1928 forwarding a copy of your letter no 988 of even date addressed to the Deputy Conservator of Forests in Mysore regarding in the matter of amounts due on the buildings under his control, I am

over

Date of issue 26-3-28

Signed by for L K S Dyd PWD

List of enclosures.....

Copied by .....

Examined by .....

WD2189—GPB—30,000—22-5-27

7/17

directed to enquire regarding yr & enquiries made by him expedite your reply to this office letter no L4029/Rd 20?-27-3 dt 13/28 enquiring why the wood. yard area has been split up into 4 items 'wood yard' 'vacant land' & and 'wood yard Bungalow' and under what provisions of Rent Regn they are separately taxed.

Share cli
for Chief Acc to Govt

Ch 24/3 87

No L. 1048
Enc.

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.
Dated 5th April 1928

5028/2
4428

From

C. S KUPPUSWAMIENGAR, Esq., ME208-27-7
President, City Municipal Council,
MYSORE

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

Sir,

4702

With reference to your letter No L 5998/M1 208-27-6 dated 28th March 1928 regarding the taxes levied on the Wood Yard vacant land and Bungalow, I have the honour to state that during the revision of assessment in the year 1925 the Bungalow was taxed, and the vast vacant land lying by the side of the Bungalow had already been taxed

I may also add that the amount of the bill of these taxes for 1925-26 was paid by the department without any objection

I have the honour to be,
Sir,
Your most obedient servant,

President

PVR

1/

Tel: Address
"FORESTCON"

OFFICE OF THE CONSERVATOR OF FORESTS
IN MYSORE,

Dated Bangalore, 1 Dec-4 — 1928

No 1779-27

FROM

B V RAMAIENGAR, Esq., B.A.,
Chief Conservator of Forests in Mysore

To

N MADHAVA RAO, Esq., B.A., B.L.,
Chief Secretary to the Government
of H H the Maharaja of Mysore, Bangalore

Sir,

With reference to your letter No L 4030/111 208-27-4 dated 13th January 1928, on the levy of taxes by the Mysore City Municipality on the Woodyard building, I have the honour to forward herewith a copy of Mysore District - Forest Officer's letter No C 1018/5-4-1928, and to request you to be so good as to kindly obtain the early orders of Government regarding the exemption of payment of Municipal taxes referred to in my letter No D 1779 dated 17-8-1927, addressed to the General Secretary to the Government of Mysore, Bangalore

I have the honour to be,
Sir,
Your most obedient servant,

Chief Conservator of Forests

Bkv 11/4

P T.O

Copy of letter No C 1018 dated 5-4-1928, fr
the District Forest Officer, Mysore, to the Chief C.
vator of Forests in Mysore, Bangalore.

Adverting to your No.D 1779-2b dated 23-1-28, forwarding copy of letter No L 4030/M1 208-27-4 dated 13-4 1927, from the Chief Secretary to the Government of Mysore, regarding the levy of several taxes by the City Municipalit, Mysore, on the Mysore Woodyard building for the year 1925-26 I have the honour to state that the main building is occupied by the Depot, Office and Exhibition things. The out house is used for Woodyard Stores etc when any rooms are vacant the building affords temporary shelter to any Forest Officer who finds it difficult to get accommodation in Mysore when he goes there on duty

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B Ramaswamy

Chief Conservator of Forests

208- 2 -9 L 1438
15/8/28

To

The Chief Conservator of Forests
in Mysore, Bangalor

Sir,

I am directed to invite reference to the correspondence ending with your letter No D 1779-27 dated 12th April 1928 requesting sanction of Government to the exemption of the Mysore Woodyard building and vacant land attached thereto from payment of Municipal taxes and to state that it is not possible to grant the exemption asked for ~~cannot be allowed~~ a ~~under the Municipal Regulation to levy the taxes claimed by them in regard to these~~.

I have etc

DRAFT)
Chief Secry to Govt

Memo No L 1439 Dated 15 August '28

Copy to the Pdt, City Ml Cl Mysore for information

By Order,

DRAFT)
Chief Secry to Govt

Copy to Forest Section, (G M Branch)